

(2) An estate or trust required to file an income tax return on Form 1041-N, “U.S. Income Tax Return for Electing Alaska Native Settlement,” or Form 1041-QFT, “U.S. Income Tax Return for Qualified Funeral Trusts” for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an estate or trust must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Show the amount properly estimated as tax for the estate or trust for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Effect of extension on beneficiary.* An automatic extension of time to file an estate or trust income tax return under this section will not extend the time for filing the income tax return of a beneficiary of the estate or trust or the time for the payment of any tax due on the beneficiary’s income tax return.

(e) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the estate or trust a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the estate or trust’s last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(f) *Penalties.* See section 6651 for failure to file an estate or trust income

tax return or failure to pay the amount shown as tax on the return.

(g) *Special rule for applications for extensions of time to file returns due on or after July 1, 2008 and before January 1, 2009.* An estate or trust required to file an income tax return on Form 1041, “U.S. Income Tax Return for Estates and Trusts,” on or after July 1, 2008 and before January 1, 2009, will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the estate or trust files an application under this section in accordance with paragraph (b) of this section.

(h) *Effective/applicability dates.* This section applies to applications for an automatic extension of time to file an estate or trust income tax return filed on or after July 1, 2008.

(i) *Expiration date.* The applicability of this section expires on or before June 30, 2011.

[T.D. 9407, 73 FR 37367, July 1, 2008]

**§ 1.6081-7 Automatic extension of time to file Real Estate Mortgage Investment Conduit (REMIC) income tax return.**

(a) *In general.* A Real Estate Mortgage Investment Conduit (REMIC) required to file an income tax return on Form 1066, “U.S. Real Estate Mortgage Investment Conduit Income Tax Return,” or Form 8831, “Excise Tax on Excess Inclusions of REMIC Residual Interests,” for any taxable year will be allowed an automatic 6-month extension of time to file the return after the date prescribed for filing the return if the REMIC files an application under this section in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), a REMIC must—

(1) Submit a complete application on Form 7004, “Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns,” or in any other manner prescribed by the Commissioner;

(2) File the application on or before the date prescribed for filing the return with the Internal Revenue Service office designated in the application’s instructions; and

(3) Show the full amount properly estimated as tax for the REMIC for the taxable year.

(c) *No extension of time for the payment of tax.* An automatic extension of time for filing a return granted under paragraph (a) of this section will not extend the time for payment of any tax due on such return.

(d) *Effect of extension on residual or regular interest holders.* An automatic extension of time to file a REMIC income tax return under this section will not extend the time for filing the income tax return of a residual or regular interest holder of the REMIC or the time for the payment of any tax due on the residual or regular interest holder's income tax return. An automatic extension will also not extend the time for payment of any excise tax on excess inclusions of REMIC residual interests.

(e) *Termination of automatic extension.* The Commissioner may terminate an automatic extension at any time by mailing to the REMIC a notice of termination at least 10 days prior to the termination date designated in such notice. The Commissioner must mail the notice of termination to the address shown on the Form 7004 or to the REMIC's last known address. For further guidance regarding the definition of last known address, see § 301.6212-2 of this chapter.

(f) *Penalties.* See sections 6698 and 6651 for failure to file a REMIC income tax return or failure to pay an amount shown as tax on the return.

(g) *Effective/applicability dates.* This section applies to applications for an automatic extension of time to file REMIC income and excise tax returns listed in paragraph (a) of this section filed after July 1, 2008.

[T.D. 9407, 73 FR 37367, July 1, 2008]

**§ 1.6081-8 Automatic extension of time to file certain information returns.**

(a) *In general.* Except as provided in paragraph (f) of this section, a person required to file an information return (the filer) on Form W-2 series, W-2G, 1042-S, 1098 series, 1099 series, 5498 series, or 8027 will be allowed one automatic 30-day extension of time to file the return after the date prescribed for filing the return if the filer or the per-

son transmitting the return for the filer (the transmitter) files an application in accordance with paragraph (b) of this section.

(b) *Requirements.* To satisfy this paragraph (b), an application must—

(1) Be submitted on Form 8809, "Request for Extension of Time To File Information Returns," or in any other manner as may be prescribed by the Commissioner; and

(2) Be filed with the Internal Revenue Service office designated in the application's instructions on or before the date prescribed for filing the information return.

(c) *Penalties.* See sections 6652, 6693, 6721, 6722, and 6723 for failure to file an information return.

(d) *Additional 30-day extension of time to file—*(1) *In general.* This paragraph (d) provides procedures for obtaining an additional extension of time for filing an information return on a form listed in paragraph (a) of this section. No extension of time will be granted under this paragraph (d) unless the filer or transmitter has first obtained an automatic extension under this section.

(2) *Procedures.* In the case of an information return on a form listed in paragraph (a) of this section, one additional 30-day extension of time to file the return may be allowed if the filer or transmitter submits a request for the additional extension before the expiration of the automatic 30-day extension. The request must—

(i) Be submitted on Form 8809 or in any other manner as may be prescribed by the Commissioner;

(ii) Explain in detail why the additional time is needed;

(iii) Be signed by the filer or transmitter; and

(iv) Otherwise satisfy the requirements of § 1.6081-1.

(e) *No effect on time to provide statement to recipients.* An extension under this section of time to file an information return does not extend the due date for providing a statement to the person with respect to whom the information is required to be reported.

(f) *Form W-2 filed on expedited basis.* This section does not apply to a return on Form W-2 (series) if the procedures authorized in § 31.6081(a)-1(a)(2)(ii) of